रजि.स्ट्री स. डी(डीएन)127/89 REGISTERED No. D(DN)127/89

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II—खण्ड 1
PART II—Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 4] नई दिल्ली, मंगलवार जनवरी 24, 1989/माघ 4, 1910 (शक)
No. 4] NEW DELHI, TUESDAY, JANUARY 24, 1989/ MAGHA 4, 1910 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th January, 1989/Magha 4, 1910 (Saka)

THE INCOME-TAX (AMENDMENT) ORDINANCE, 1989

No. 1 OF 1989

Promulgated by the President in the Thirty-ninth Year of the Republic of India.

An Ordinance further to amend the Income-tax Act, 1961.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Income-tax (Amendment) Ordinance, 1989.

(*2*) It shall come into force at once.

Amendment of section 10.

43 of 1961

2. In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the principal Act), after clause (*15*), the following clause shall be inserted, namely:—

'(*15A*) any payment made, by an Indian company engaged in the business of operation of aircraft, to acquire an aircraft on lease

from the government of a foreign State or a foreign enterprise under an agreement approved by the Central Government in this behalf.

Explanation.—For the purpose of this clause, "foreign enterprise" means a person who is a non-resident;'.

Amendment of section 80G.

3. In section 80G of the principal Act,—

(*a*) in sub-section (*1*), in clause (*i*), after the word, brackets, figures and letter "sub-clause (*iiia*)", the words, brackets, figures and letters "or in sub-clause (*iiiaa*)" shall be inserted;

(*b*) in sub-section (*2*), in clause (*a*), after sub-clause (*iiia*), the following sub-clause shall be inserted, namely:—

"(*iiiaa*) the Prime Minister's Armenia Earthquake Relief Fund; or".

R. VENKATARAMAN,
President.

V. S. RAMA DEVI,
Secy. to the Govt. of India.

PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI, 1989